



Fig. 1

Figure 2

	Standard Non-Qualified Deferred Compensation Plan	Present Invention
Death Benefit	\$600,000.00	\$600,000.00
Income Tax at 40%	(240,000.00)	N/A
Estate Tax*	<u>(180,000.00)</u>	<u>N/A</u>
Net to Beneficiary:	180,000.00	\$600,000.00

*at 50% after deduction for income tax paid